

EXHIBIT 23

July 7, 1999

Toshiba America Medical Systems, Inc.
Mr. Robert McAveney
Region Services Manager
200 Business Park Drive
Suite 105
Armonk, New York 10504

Bob:

As you well know Diagnostic Resource Group's delivery and acceptance certificate on the Toshiba OPART was signed in November of 1998. Therefore, our warranty period would end in November 1999. On the 5th day of July I received a phone call at my home that the magnet had quenched and a Toshiba service representative told me that they would not service the scanner because we were beyond our warranty period. This is not possible since we signed our delivery and acceptance less than one year ago, at this point I have a non-working MR, no engineer to fix it and very angry clients. We have made several attempts to contact upper service management with no response in return. Considering the many problems that this equipment has had, it is quite surprising that a company of this magnitude would let a matter come to this

Our magnet quenched sometime over the 4th of July weekend, and it is now Wednesday, and we have been told by Kent Stansbury as well as yourself that no one will service the Opart until a Toshiba service contract is signed or we pay C.O.D. At this point Toshiba leaves me no other alternative then to have Toshiba remove the MRI scanner immediately. It is pointless to try to run a MRI business without a functioning MRI unit. This has been a tremendous problem following a long list of other problems with this unit. Because of our telephone discussions today, we have no choice but to end our relationship with Toshiba. We feel that this has been a malicious act on the part of you and your staff.

Respectfully,

Diagnostic Resource Group, LLC
Jeffrey Low

CC: Dr. Philip A. Templeton
Toshiba America Medical Credit

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